



2% Fire Dues uses

No city, village or town maintaining a fire department under this section may use any dues received under s. [101.573](#) and this section for any purpose except the direct provision of the following:

1. The purchase of fire protection equipment.
2. Fire inspection and public education.
3. Training of fire fighters and fire inspectors performing duties under s. [101.14](#).
4. To fund wholly or partially fire fighters' pension funds or other special funds for the benefit of disabled or superannuated fire fighters.

(b) Any city, village or town that contracts for fire protection service shall give dues received under s. [101.573](#) and this section to the fire department providing the fire protection service. That fire department shall use those dues for any of the purposes specified in par. (a).

Explanation of what can be purchased:

1. Fire Protection Equipment: fire trucks, brush trucks, tenders, ladders, hose, turnout gear, helmets, boots, gloves, etc., thermal imaging cameras, foam, axes, nozzles, fans, and any equipment used to supplement fire suppression. The money can also be held in a reserve account for a number of years in order to accumulate enough money to purchase a vehicle or used to pay the balance on a recently purchased vehicle.
2. The 2% dues can be expended on fire inspection services (e.g. wages and benefits, contracting for fire inspection services, etc.) or for other fire education services or equipment. Equipment may include brochures, pamphlets, technical aids such as laptops, tablets and software used for inspection activities, uniforms, and business cards
3. Training of fire fighters and fire inspectors performing fire inspection or fire education activities duties under s. 101.14. Training may include fees, memberships, lodging, books, wages, and travel.
4. Municipalities can also use the 2% dues to supplement retirement programs such as the Wisconsin Service Awards Program or other approved retirement program sponsored by the local municipality. Approved means state approved.